

Senate Amendment 5308

PAG LIN

1 1 Amend Senate File 2408 as follows:
1 2 #1. Page 5, by inserting after line 28 the
1 3 following:
1 4 <Sec. _____. 2007 Iowa Acts, chapter 186, section
1 5 29, is amended to read as follows:
1 6 SEC. 29. REFUND OF PROPERTY TAXES.
1 7 Notwithstanding the deadline for filing a claim for
1 8 property tax exemption for property described in
1 9 section 427.1, subsection 8 or 9, and notwithstanding
1 10 any other provision to the contrary, the board of
1 11 supervisors of a county having a population based upon
1 12 the latest federal decennial census of more than
1 13 eighty-eight thousand but not more than ninety-five
1 14 thousand shall refund the property taxes paid, with
1 15 all interest, penalties, fees, and costs which were
1 16 due and payable in the fiscal year beginning July 1,
1 17 2002, and in the fiscal year beginning July 1, ~~2005~~
1 18 2006, on the land and buildings of an institution that
1 19 purchased property and that did not receive a property
1 20 tax exemption for the property due to the inability or
1 21 failure to file for the exemption. To receive the
1 22 refund provided for in this section, the institution
1 23 shall apply to the county board of supervisors by
1 24 October 1, ~~2007~~ 2008, and provide appropriate
1 25 information establishing that the land and buildings
1 26 for which the refund is sought were used by the
1 27 institution for its appropriate objectives during the
1 28 fiscal year beginning July 1, 2002, and during the
1 29 fiscal year beginning July 1, ~~2005~~ 2006. The refund
1 30 allowed under this section only applies to property
1 31 taxes, with all interest, penalties, fees, and costs,
1 32 due and payable in the fiscal year beginning July 1,
1 33 2002, and in the fiscal year beginning July 1, ~~2005~~
1 34 2006.
1 35 Sec. _____. 2007 Iowa Acts, chapter 186, section 30,
1 36 is amended to read as follows:
1 37 SEC. 30. IMMEDIATE EFFECTIVE DATE. ~~The section~~
1 38 Section 29 of this division of this Act, ~~amending~~
~~1 39 section 427.3,~~ being deemed of immediate importance,
1 40 takes effect upon enactment and applies retroactively
1 41 to property taxes due and payable in the fiscal year
1 42 beginning July 1, 2002, and in the fiscal year
1 43 beginning July 1, ~~2005~~ 2006.
1 44 Sec. _____. EFFECTIVE DATE. The sections of this
1 45 division of this Act amending 2007 Iowa Acts, chapter
1 46 186, sections 29 and 30, being deemed of immediate
1 47 importance, take effect upon enactment.>
1 48 #2. Title page, line 3, by inserting after the
1 49 word <income,> the following: <property,>.
1 50 #3. By renumbering as necessary.
2 1
2 2
2 3
2 4 MICHAEL CONNOLLY
2 5 SF 2408.301 82
2 6 sc/mg/11602